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**Subchapter 30A CSRS****Part 30A1 General Information****Section 30A1.1-1 Overview**

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**A. Introduction**

This subchapter covers employee deductions for retirement from basic pay and agency contributions to the Civil Service Retirement and Disability Fund for employees covered by the Civil Service Retirement System (CSRS).

**B. Topics Covered**

This subchapter covers --

- The definition of basic pay; and
- The amount of employee deductions and agency contributions for each type of employee under CSRS, including CSRS Offset employees.

**C. Organization of Subchapter**

The CSRS subchapter has three parts.

<b>Part</b>	<b>Name of Part</b>	<b>Page</b>
30A1	General Information	1
30A2	Deductions and Contributions	4
30A3	Procedures	11

NOTE: Subchapter 30B about employee deductions and agency contributions under FERS begins on page 13.

**D. Statement of Authority**

This subchapter is based on the laws and regulations cited below.

- United States Code: 5 U.S.C. 8334
  - Code of Federal Regulations: 5 CFR 831.111
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**Section 30A1.1-2 Basic Pay**

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**A. Definition**

The basic pay rate is the rate fixed by applicable law or regulation.

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**B. Included in Basic Pay**

The following special types of pay are included in basic pay:

1. Night differential pay for wage employees (prevailing rate).
2. Environmental differential pay for employees exposed to various degrees of hazard, physical hardship, and working conditions of an unusual nature.
3. Tropical differential pay for citizen employees of any agency on the Isthmus of Panama.
4. Premium pay for:
  - Standby time under 5 U.S.C. 5545(c)(1), limited to a maximum of 25 percent of the minimum rate of pay for GS 10 (primarily affects firefighters); and
  - Irregular, unscheduled overtime authorized under 5 U.S.C. 5545 (c)(2) for law enforcement officers, limited to a maximum of 25 percent of the rate of basic pay for the position (administratively uncontrollable overtime).

NOTE: Public Law 101-173, enacted November 27, 1989, amended the previous method by which premium pay is determined for irregular, unscheduled overtime duty performed by Federal employees. The amended computation for premium pay affects overtime duty performed on or after the first day of the first applicable pay period beginning after September 30, 1990.

5. Special pay established for recruiting and retention purposes under 5 U.S.C. 5303.
  6. Interim geographic adjustments made under Public Law 101-509, the Federal Employees Pay Comparability Act of 1990.
  7. Locality-based comparability payments to begin in FY 1994, made under Public Law 101-509, the Federal Employees Pay Comparability Act of 1990.
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Section 30A1.1-2 Basic Pay (Cont.)**C. Excluded from Basic Pay**

The following are excluded from basic pay:

1. Foreign post differential pay for wage employees as provided by Public Law 86-707 (approved September 6, 1960) and implementing regulations.
2. Night differential pay and foreign or non-foreign post differential pay of General Schedule and GM employees.
3. Bonuses, allowances, overtime, holiday, and military pay.

NOTE: Under the Work Hours Act of 1962 (Public Law 87-581, approved August 13, 1962) certain hourly wage employees receive overtime pay for work in excess of 8 hours a day even if their total regular (non-overtime) hours during a work week are less than 40 hours. For these employees, basic pay is determined at the base rate for 40 hours, excluding the additional part of the pay for any overtime hours within the 40-hour week.

4. A lump-sum payment covering accrued and accumulated leave.
  5. Uniform allowances.
  6. Retroactive pay granted to a retired or deceased employee, pursuant to a wage survey.
  7. Payment for credit hours under 5 U.S.C. 6127.
  8. Premium pay for certain air traffic controllers, authorized by Public Law 97-276.
  9. Supplemental payments from the Office of Workers' Compensation Programs (OWCP). (When an employee's salary is supplemented by OWCP payments, only the employee's actual salary is basic pay.)
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**Part 30A2 Deductions and Contributions****Section 30A2.1-1 Amount of Employee Deductions and Agency Contributions**

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**A. Employee Deductions**

The exact amount of retirement deductions withheld from basic pay is set by law. Currently, employing agencies must deduct and withhold the following amounts from full (non-Offset) CSRS employees' basic pay:

<b>Employee or Member</b>	<b>Percentage of Basic Pay</b>
Regular Employee	7.0%
Law Enforcement Officer or Firefighter	7.5%
Congressional Employee	7.5%
Member of Congress	8.0%
Bankruptcy Judge	8.0%
Judge of the United States Court of Military Appeals	8.0%
United States Magistrate	8.0%

NOTE 1: See section 30A2.1-2 for CSRS Offset employee deductions.

NOTE 2: See section 30C1.1-1 for the history of deductions from basic pay.

**B. Deceased Employees**

The applicable percentage of retirement deductions is withheld from the basic pay due a deceased employee for the number of days in a pay status during the pay period in which the employee died.

The deduction must be stated on the next regular agency payroll together with the agency matching contribution.

**C. Agency Contributions**

For "full" CSRS (that is, non-Offset) employees, the employing agency must contribute to the Retirement Fund an amount equal to the retirement deductions withheld from the pay of its employees. (See paragraph D below for exception to this rule.)

NOTE: See section 30A2.1-2 for the agency contribution rates for CSRS Offset employees.

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Section 30A2.1-1 Amount of Employee Deductions and Agency Contributions (Cont.)**D. Reemployed Annuitants**

1. Since enactment of Public Law 97-346 on October 15, 1982, reemployed annuitants, other than those serving on an intermittent basis, may elect to have employee deductions withheld from their pay during reemployment. If the reemployment continues one year or more, these deductions eliminate the need for the annuitant to pay OPM a subsequent deposit, with interest, to qualify for a supplemental annuity.
2. At the time of reemployment, the employing agency should advise reemployed annuitants of the right to elect to have employee deductions withheld currently from pay. Alternatively, annuitants may elect to wait and make a lump sum deposit, with interest, for reemployment service at the time of separation, if they want the service included in the computation of a supplemental or redetermined annuity. (See Chapter 21, Service Credit Payments for Civilian Service, for rules on computing deposits and applicable interest rates.)
3. The employing agency does not make a matching contribution for employee deductions paid by a reemployed annuitants.

NOTE: Generally, agencies must withhold from the pay of reemployed annuitants the amount of annuity allocable to the period of actual employment unless payment of the annuity terminates upon reemployment. (See Chapter 100, Reemployed Annuitants, for more information.)

**E. Law Enforcement Officers and Firefighters**

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Seven and one-half percent basic pay deductions and matching 7.5 percent agency contributions are mandatory for employees covered as law enforcement officers and firefighters.

1. If an agency believes a position should be approved as a law enforcement officer or firefighter position, corroborating evidence must be submitted to OPM for a determination. Prior to the receipt of OPM's decision, the agency must withhold 7.0 percent of basic pay; the agency must not withhold the additional .5 percent or make the matching .5 percent agency contribution. Upon receipt of OPM approval of the position, the effective date of the additional withholding and the matching agency contribution is retroactive to the beginning date of covered service in the law enforcement officer or firefighter position. (See section 30A3.1-2.)



**Section 30A2.1-1 Amount of Employee Deductions and Agency Contributions (Cont.)**

- E. Law Enforcement Officers and Firefighters (Cont.)**
2. The 7.5 percent deductions must be withheld, and matching contributions must be made, if the kind of service is covered, even if it is apparent that an employee probably will not serve long enough in an approved position to qualify for retirement under the special provisions.

NOTE: The extra .5 percent deductions are not separately refundable even if the employee fails to qualify for law enforcement officer or firefighter retirement benefits. (See section 32A1.1-10B in Chapter 32, Refunds.)

3. When an employee in an approved position is detailed to a nonapproved position, coverage is considered continuous and the 7.5 must be withheld. Conversely, 7.5 percent deductions are not withheld when an employee in a nonapproved position is detailed to an approved position.

NOTE: See Chapter 46, Special Retirement Provisions for Law Enforcement Officers, Firefighters, Air Traffic Controllers, and Military Reserve Technicians, for additional information on law enforcement officers and firefighters.

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Section 30A2.1-2 CSRS Offset Employees

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**A. Employee Deductions**

1. Except as provided in subparagraph 2, the employee deduction rates for each category of CSRS Offset employees are as follows:

**Regular Employee:**

- 7 percent, minus
- The Old Age, Survivors, and Disability Insurance (OASDI) tax rate. (See paragraph B for the OASDI tax rates.)

**Law Enforcement Officer, Firefighter, and Congressional Employee:**

- 7.5 percent, minus
- The OASDI tax rate.

**Member of Congress, a U.S. magistrate, a judge of the U.S. Court of Military Appeals, and a bankruptcy judge:**

- 8 percent, minus
- The OASDI tax rate.

NOTE 1: See the table in paragraph D for CSRS Offset employee deduction rates and agency contribution rates.

NOTE 2: See Chapter 10, Coverage, for rules on determining whether an employee has CSRS Offset coverage.

2. When the total **basic pay** paid in a calendar year reaches the Social Security maximum taxable wage base, the deduction rate reverts to the "full" CSRS employee withholding rate (7, 7.5, or 8 percent). Agencies must ensure that the deductions on the first dollar of basic salary paid to a CSRS Offset employee over the Social Security wage base are made at the full CSRS rate and that the reversion to full withholdings is reflected during the pay period in which it occurs.

NOTE 1: See section 30C1.1-1 for the Social Security wage base table.

**Section 30A2.1-2 CSRS Offset Employees (Cont.)****A. Employee Deductions (Cont.)**

**NOTE 2:** Since remuneration for bonuses, overtime, etc., is subject to Social Security deductions, some employees' Social Security earnings may reach the wage base before their basic pay equals the wage base. Therefore, their Social Security OASDI deductions may end one or more pay periods before their retirement deductions revert to the 7 percent rate.

**EXAMPLE:** Kirk's annual salary is \$64,000. On the 20th pay period of 1990, his basic pay reaches \$45,000 and he has received \$6,300 in overtime pay, which equals \$51,300 (1990 Social Security maximum taxable wage base). At this time, Kirk does not pay any more Social Security tax but will continue to pay the reduced CSRS deduction rate of .80 percent until his basic pay reaches \$51,300. At this point, the CSRS deduction rate will change to 7 percent.

**NOTE 3:** If an employee has worked in more than one agency in a given year, wages from each agency must be combined to determine if he or she has reached the maximum taxable wage base.

**B. OASDI Tax Rates**

Current and past Social Security tax rates for Old Age, survivors, and Disability Insurance (OASDI) are listed below:

**OASDI TAX RATES**

<b>Year</b>	<b>Employee Rate</b>	<b>Employer Rate</b>
1987	5.70%	5.7%
1988 - 1989	6.06%	6.06%
1990 and thereafter	6.20%	6.20%

**C. Agency Contributions**

The agency contribution rate for CSRS Offset employees is not offset by the OASDI tax. Agencies pay the full 7, 7.5, or 8 percent, as applicable. (See paragraph D below.) In addition, agencies pay the employer OASDI tax (which matches the employee tax) for CSRS Offset employees.

**Section 30A2.1-2 CSRS Offset Employees (Cont.)****D. Table of  
Deduction and  
Contribution  
Rates****DEDUCTION AND CONTRIBUTION RATES FOR  
CSRS OFFSET EMPLOYEES**

<b>Type and Year</b>	<b>Employee Deduction Rate*</b>	<b>Agency Contribution Rate</b>
Member of Congress and Certain Judges		
1987	<b>2.30%</b>	<b>8.0%</b>
1988-1989	<b>1.94%</b>	<b>8.0%</b>
1990 and thereafter	<b>1.80%</b>	<b>8.0%</b>
Congressional Employees		
1987	<b>1.80%</b>	<b>7.5%</b>
1988-1989	<b>1.44%</b>	<b>7.5%</b>
1990 and thereafter	<b>1.30%</b>	<b>7.5%</b>
Law Enforcement Officers and Firefighters		
1987	<b>1.80%</b>	<b>7.5%</b>
1988-1989	<b>1.44%</b>	<b>7.5%</b>
1990 and thereafter	<b>1.30%</b>	<b>7.5%</b>
All Other CSRS Offset Employees		
1987	<b>1.30%</b>	<b>7.0%</b>
1988-1989	<b>.94%</b>	<b>7.0%</b>
1990 and thereafter	<b>.80%</b>	<b>7.0%</b>

\*The employee deduction rate is the same as the agency contribution rate when basic pay exceeds the Social Security wage base (see paragraph A2).

**Section 30A2.1-3 CSRS Interim Service (1984-1986)**

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<b>A. General</b>	Service during the 1984-1986 period that was covered by both CSRS and Social Security is called "CSRS Interim" service. CSRS Interim employees were under provisions somewhat similar to the CSRS Offset provisions that have been in effect since 1986. Generally, CSRS Interim employers were subject to reduced CSRS deductions and to later offset (of their CSRS benefits) based on Social Security benefits earned during their Interim service.
<b>B. Employee Deductions</b>	The deduction rate for all CSRS Interim employees subject to reduced CSRS deductions was 1.3 percent of basic pay (even for basic pay exceeding the Social Security wage base). Thus, during CSRS Interim service, law enforcement officers, firefighters, and other special group employees paid the same retirement deductions as regular employees.
<b>C. Agency Contributions</b>	The agency contributions rates for CSRS Interim employees were the rates that normally applied to CSRS employees (7, 7.5, or 8 percent).
<b>D. Effective Dates</b>	CSRS Interim deductions first took effect on January 1, 1984. The last day that CSRS Interim deductions were in effect was the last day of the last pay period that began in 1986. (CSRS Interim employees were converted to CSRS Offset or FERS coverage on the first day of the first pay period beginning in 1987.)
<b>E. OASDI Tax Rates, 1984-1986</b>	In 1984, the OASDI tax rate was 5.4 percent for employees and 5.7 percent for employers. In 1985 and 1986, the OASDI tax rate was 5.7 for both employees and employers.

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**Part 30A3 Procedures****Section 30A3.1-1 Reporting and Remitting Deductions and Contributions**

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**A. General**

Employee deductions and agency contributions are remitted to the Office of Personnel Management (OPM) on Standard Form (SF) 2812. See Chapter 80, Payroll Office Reporting of Withholdings and Contributions, for a full discussion of how and when to report deductions and contributions on SF 2812.

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**Section 30A3.1-2 Adjustment of Errors**

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**A. General**

When an agency fails to withhold the correct amount of retirement deductions, the error must generally be corrected. However, there are certain situations where the employee will have several options in dealing with the adjustment of the error. See Chapter 84, Corrections of Errors in Retirement Coverage, for a full discussion of the procedures for adjusting errors in deductions and contributions.

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**Subchapter 30B FERS**  
**Part 30B1 General Information**

**Section 30B1.1-1 Overview**

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**A. Introduction**

Subchapter 30B contains the rules that apply to deductions from an employee's pay and to agency contributions made to the Civil Service Retirement and Disability Fund for coverage under the Federal Employees Retirement System (FERS).

CSRS and FERS are substantially different in the statutory provisions regarding deductions and contributions. This subchapter explains how FERS differs from CSRS. It refers readers to the established parallel procedure or gives the FERS rule if it is different.

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**B. Organization of Subchapter**

The FERS subchapter has three parts.

Part	Name of Part	Page
30B1	General Information	13
30B2	Deductions and Contributions	15
30B3	Adjustment of Errors	18

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**C. Applicable CSRS Provisions**

The following sections of subchapter 30A apply to FERS employees:

Section 30A1.1-2 Basic Pay

Section 30A3.1-1 Reporting and Remitting Deductions and Contributions

**D. Statement of Authority**

The FERS subchapter is used on the laws and regulations cited below.

- United States Code: 5 U.S.C. 8422 and 8423
  - Code of Federal Regulations: 5 CFR Part 841, subparts D and E
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**Section 30B1.1-2 Normal Cost Percentage**


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**A. Definition**

"Normal cost" is an estimate of the percentage of pay that must be contributed for a typical group of new employees over their entire working careers in order to fully pay for their FERS basic benefits.

**B. General**

As a fully funded pension system, the normal cost of FERS derives completely from withholdings from the salaries of covered employees and contributions from employing agencies.

Employee contributions are established by law and represent a small proportion of the normal cost for a FERS-covered employee; the remainder of the normal cost is carried by the employing agency.

NOTE: See 5 CFR 841.401 et seq. for regulations concerning normal cost.

**C. Categories of Employees**

OPM determines separate normal cost percentages for each group of employees. These normal cost percentages are used by all agencies that have not been granted a single agency rate. See section 30C1.1-1 for a table listing the past and present normal cost percentages.

**D. Notice of Updated Normal Cost Percentages**

Any change in normal cost percentages is announced via a Federal Register notice.

The notice of normal cost percentages includes a statement of:

- The Governmentwide normal cost percentage and any single agency rates for each category of employees; and
  - The effective date of the changes.
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**Part 30B2 Deductions and Contributions**

**Section 30B2.1-1 Employee Deductions**

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**A. Amount of  
Employee  
Deductions**

1. The regular employee deduction rate FERS-covered employees is:
  - 7 percent of basic pay, minus
  - The OASDI tax deduction rate. (See section 30A2.1-2, paragraph B, for the OASDI deduction rates.)

The deduction rate for FERS employees after 1989 is .80 percent (7 percent minus 6.2 percent).

2. The employee deduction rate for FERS coverage for a Member of Congress, law enforcement officer, firefighter, air traffic controller, Congressional employee, or employee under section 302 of the Central Intelligence Agency Act of 1964 for Certain Employees is:
  - 7.5 percent of basic pay, minus
  - The OASDI tax deduction rate.
3. The employee deduction rate remains at the rate in paragraphs A1 and A2 as if Social Security deductions were being made, even if Social Security deductions:
  - Have ceased because the employee's earnings have reached the Social Security maximum taxable wage base (see section 30C1.1-1), or
  - Are not made for any other reason.
4. The table below shows the FERS employee deduction rates:

Year	Regular Employees	Special Groups
1987	1.30%	1.80%
1988-1989	.94%	1.44%
1990 and later	.80%	1.30%

**Section 30B2.1-1 Employee Deductions (Cont.)**
**B. Effective Date**

Retirement deductions under FERS are effective on the later of:

- The first day of the first pay period beginning in 1987; or
- The first day an employee is covered by FERS.

**C. Reemployed Annuitants**

The FERS deduction and contribution rules for reemployed annuitants differ from the CSRS rules.

1. FERS deductions are not optional. Reemployed FERS annuitants (unless employed on an intermittent basis) must pay retirement contributions at the established employee deduction rate based on their basic pay before any offset due to receipt of annuity. In addition, the employee must pay OASDI taxes.
2. The agency reemploying the annuitant must remit to the Retirement Fund an agency contribution determined at the established normal cost percentage based on the reemployed annuitant's basic pay before any offset. In addition, the agency must pay OASDI employer taxes.

NOTE: See Chapter 100 for additional information on reemployed annuitants.

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**D. Law Enforcement Officers and Firefighters**

Under FERS, OPM has delegated authority to agencies to approve positions as law enforcement officer or firefighter positions. Thus, agency decisions govern when additional deductions apply. As under CSRS, any employee in an approved position is subject to the special deduction rate, even if the employee will not qualify for special benefits. Also, the CSRS rules for deductions from employees on detail apply under FERS. (See section 30A2.1-1, paragraph E.)

NOTE: See Chapter 46 for detailed information on the retirement provisions for law enforcement officers and firefighters.

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**E. Air Traffic Controllers**

Unlike CSRS air traffic controllers, FERS air traffic controllers pay the additional .5 percent in deductions to the Retirement Fund.

NOTE: See Chapter 46 for detailed information on the retirement provisions for air traffic controllers.

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**Section 30B2.1-2 Agency Contributions**

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**A. Amount of Contributions**

The employing agency contribution to the Retirement Fund is an amount equal to:

Applicable Normal Cost Percentage Less the Employee Deduction Rate	Multiplied By	Basic Pay
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NOTE: The agency is responsible for paying the entire normal cost (including both agency and employee share) to the Retirement Fund. See table in section 30C1.1-1.

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**Part 30B3 Adjustment of Errors****Section 30B3.1-1 Correction of Errors**

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- A. Underpayments**      When it is determined that an agency has paid less than the correct total amount of the normal cost for any or all of its current or past employees, the agency must pay the total additional amount to the Retirement Fund. (See Chapter 84, Correction of Errors in Retirement Coverage, for a discussion of correction procedures.)
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**Subchapter 30C Job Aids****Section 30C1.1-1 Tables**

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This section provides the following tables as job aids:

- History of Deductions From Basic Pay for Those Covered Under CSRS
- Social Security Wage Base Table
- Table of FERS Normal Cost Percentages

**Section 30C1.1-1 Tables (Cont.)****History of Deductions From Basic Pay for Those Covered Under CSRS**

	<b>Percentage of Basic Pay</b>	<b>Service Period</b>
<b>Employee</b>	2.5	8-1-20 to 6-30-26
	3.5	7-1-26 to 6-30-42
	5.0	7-1-42 to 6-30-48
	6.0	7-1-48 to 10-31-56
	6.5	11-1-56 to 12-31-69
	7.0	After 12-31-69
<b>Member or employee for Congressional employee service</b>	2.5	8-1-20 to 6-30-26
	3.5	7-1-26 to 6-30-42
	5.0	7-1-42 to 6-30-48
	6.0	7-1-48 to 10-31-56
	6.5	11-1-56 to 12-31-69
	7.5	After 12-31-69
<b>Member for Member service</b>	2.5	8-1-20 to 6-30-26
	3.5	7-1-26 to 6-30-42
	5.0	7-1-42 to 8-1-46
	6.0	8-2-46 to 10-31-56
	7.5	11-1-56 to 12-31-69
	8.0	After 12-31-69
<b>Law enforcement officer for law enforcement service and firefighter for firefighter service</b>	2.5	8-1-20 to 6-30-26
	3.5	7-1-26 to 6-30-42
	5.0	7-1-42 to 6-30-48
	6.0	7-1-48 to 10-31-56
	6.5	11-1-56 to 12-31-69
	7.0	1-1-70 to 12-31-74
<b>Bankruptcy judge</b>	7.5	After 12-31-74
	2.5	8-1-20 to 6-30-26
	3.5	7-3-26 to 6-30-42
	5.0	7-1-42 to 6-30-48
	6.0	7-1-48 to 10-31-56
	6.5	11-1-56 to 12-31-69
	7.0	1-1-70 to 12-31-83
	8.0	After 12-31-83

**Section 30C1.1-1 Tables (Cont.)**

**History of Deductions From Basic Pay for Those Covered Under CSRS (Cont.)**

	<b>Percentage of Basic Pay</b>	<b>Service Period</b>
Judge of the United States Court of Military Appeals for service as a judge of that court	6.0	5-5-50 to 10-31-56
	6.5	11-1-56 to 12-31-69
	7.0	1-1-70 to 9-23-83
	8.0	After 9-23-83
United States Magistrate	2.5	8-1-20 to 6-30-26
	3.5	7-1-26 to 6-30-42
	5.0	7-1-42 to 6-30-48
	6.0	7-1-48 to 10-31-56
	6.5	11-1-56 to 12-31-69
	7.0	1-1-70 to 9-30-87
	8.0	After 9-30-87



**Section 30C1.1-1 Tables (Cont.)****Social Security Wage Base Table****Earnings subject to OASDI withholding**

<b>CALENDAR YEAR</b>	<b>MAXIMUM TAXABLE AMOUNT</b>	<b>CALENDAR YEAR</b>	<b>MAXIMUM TAXABLE AMOUNT</b>
1951	\$ 3,600	1976	\$15,300
1952	\$ 3,600	1977	\$16,500
1953	\$ 3,600	1978	\$17,700
1954	\$ 3,600	1979	\$22,900
1955	\$ 4,200	1980	\$25,900
1956	\$ 4,200	1981	\$29,700
1957	\$ 4,200	1982	\$32,400
1958	\$ 4,200	1983	\$35,700
1959	\$ 4,800	1984	\$37,800
1960	\$ 4,800	1985	\$39,600
1961	\$ 4,800	1986	\$42,000
1962	\$ 4,800	1987	\$43,800
1963	\$ 4,800	1988	\$45,000
1964	\$ 4,800	1989	\$48,000
1965	\$ 4,800	1990	\$51,300
1966	\$ 6,600	1991	\$53,400
1967	\$ 6,600	1992	\$55,500
1968	\$ 7,800	1993	\$57,600
1969	\$ 7,800	1994	\$60,600
1970	\$ 7,800	> 1995	\$61,200
1971	\$ 7,800		<
1972	\$ 9,000		
1973	\$10,800		
1974	\$13,200		
1975	\$14,100		

**Section 30C1.1-1 Tables (Cont.)**

**Table of Normal Cost Percentages**

Governmentwide normal cost percentages effective at the beginning of the first pay period commencing on or after --				
<b>Category of Employees</b>	January 1, 1987	October 1, 1987	October 1, 1991	October 1, 1994
<b>Members of Congress</b>	23.5%	20.9%	20.8%	19.1%
<b>Congressional Employees</b>	23.8%	20.2%	20.1%	18.2%
<b>Law enforcement officers, firefighters, and employees under section 302 of the Central Intelligence Agency Act of 1964 for Certain Employees</b>	31.2%	26.7%	28.6%	25.6%
<b>Air traffic controllers</b>	33.3%	28.4%	26.2%	23.2%
<b>Military reserve technicians</b>	16.0%	13.7%	13.3%	12.1%
<b>Employees under section 303 of the Central Intelligence Agency Act of 1964 for Certain Employees when serving abroad</b>	22.8%	19.0%	19.1%	17.1%
<b>All other employees</b>	16.1%	13.8%	13.7%	12.2%

All normal cost percentages in the table above include employee contributions.